THE CANADIAN CHARTERED ACCOUNTANT

VOLUME XLII JANUARY TO JUNE 1943

Publication Office:
10 ADELAIDE STREET EAST, TORONTO

*** *** !!

INDEX

Accountants—Call for action Accounting in United States, Refundable tax (reference to)		PAGI
Accounting literature, Glimpses of current—(see also "Book Reviews.") Accountants' liability	Accountant on the job, The—editorial comment	96
Accounting literature, Glimpses of current—(see also "Book Reviews.") Accountants' liability Accounting for continuing expenditures arising from wartime production, Practice in Accounting Photography in Accounting principles, Sources of Accounting problems—Answers to questions presented by the New York Chapter of the Robert Morris Associates Accounting under cost plus fixed fee contracts Accounting under cost plus fixed fee contracts Accounting under cost plus fixed fee contracts Auditing problems relating to cost-plus-a-fixed-fee contracts Auditing procedure, Amendment to extensions of Auditor's opinion on the basis of a restricted examination, The Bond discount and premium Company's accounts, Lifo not all-sufficient way of correcting Company's accounts, Lifo not all-sufficient way of correcting Contracts, Some practical problems and recent developments in costing government in costing government Controlled materials plan, The Cost, Observations on Cost-plus contract, Cost analysis of a Excess profits tax, Post-war refund of a cost-plus-fixed-fee contracts in Financial statements, Wartime problems in presentation of a cost-plus-fixed-fee contracts in Financial statements, Disclosure of the effect of wartime uncertainties on Financial statements, Wartime problems of Government, Confirmation of receivables from the Income statement to present conditions, Adaptation of the Inventories, Case studies on Inventories, Three major problems involved in taking and evaluating Inventory, Earning power valuation of Inventories, Three major problems involved in taking and evaluating Inventory, Earning power valuation of All Inventories in wartime, Physical Inventory taking and evaluating, Accounting problems in 316	Accountants—Call for action	361
Accountants' liability Accounting for continuing expenditures arising from wartime production, Practice in	Accounting literature, Glimpses of current—(see also "Book	134
Accounting for continuing expenditures arising from wartime production, Practice in		62
time production, Practice in 37 Accounting, Photography in 14 Accounting principles, Sources of 14 Accounting problems—Answers to questions presented by the New York Chapter of the Robert Morris Associates 37 Accounting, Some problems of last-in first-out 68 Accounts receivable, Confirmation of public utility 22 Auditing problems relating to cost-plus-a-fixed-fee contracts 31 Auditing procedure, Amendment to extensions of 68 Auditing procedure, Extensions of 312, 313, 313 Auditor's opinion on the basis of a restricted examination, 71 The 61, 22 Company's accounts, Life not all-sufficient way of correcting 23 Consolidated statements 23 Contract termination, Issues and policies of 37 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Financial statement, Wartime problems of 23 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in public warehouses, Confirmation of 31 Inventories in public warehouses, Confirmation of 31 Inventories in The 32 Inventory, Earning power valuation of 31 Inventory Earning power valuation of 31 Inventory Earning power valuation of 34		
Accounting problems—Answers to questions presented by the New York Chapter of the Robert Morris Associates	time production, Practice in	374
Accounting problems—Answers to questions presented by the New York Chapter of the Robert Morris Associates Accounting, Some problems of last-in first-out Accounting under cost plus fixed fee contracts 1 Accounts receivable, Confirmation of public utility 2 Auditing problems relating to cost-plus-a-fixed-fee contracts 3 Auditing procedure, Amendment to extensions of 6 Auditing procedure, Extensions of 7 Auditing procedure, Extensions of 8 Auditor's opinion on the basis of a restricted examination, 8 The 8	Accounting, Photography in	146
New York Chapter of the Robert Morris Associates Accounting, Some problems of last-in first-out Accounting under cost plus fixed fee contracts 31 Accounts receivable, Confirmation of public utility 22 Auditing procedure, Amendment to extensions of 31 Auditing procedure, Extensions of 312, 313, 31 Auditor's opinion on the basis of a restricted examination, The 61, 22 Bond discount and premium 62 Company's accounts, Lifo not all-sufficient way of correcting 32 Consolidated statements 33 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 60 Controlled materials plan, The 61 Cost, Observations on 63 Cost-plus contract, Cost analysis of a 63 Cexpense budgeting 64 Financial reports to the O.P.A. 65 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 65 Financial statements, Disclosure of the effect of wartime uncertainties on 66 Financial statements, Wartime problems of 67 Covernment, Confirmation of receivables from the 68 Income statement to present conditions, Adaptation of the 69 Inventories, Case studies on 60 Inventories, Case studies on 61 Inventories in public warehouses, Confirmation of 61 Inventories in wartime, Physical 64 Inventory, Earning power valuation of 65 Inventory, Earning power valuation of 66 Inventory, Earning power valuation of 67 Inventory taking and evaluating, Accounting problems in 68 Inventory taking and evaluating, Accounting problems in 69 Inventory taking and evaluating, Accounting problems in 60 Inventory taking and evaluating, Accounting problems in 60 Inventory taking and evaluating, Accounting problems in 61 Inventory taking and evaluating, Accounting problems in 61 Inventory taking and evaluating, Accounting problems in 61 Inventory taking and evaluating, Accounting problems in		
Accounting under cost plus fixed fee contracts 31 Accounts receivable, Confirmation of public utility 22 Auditing problems relating to cost-plus-a-fixed-fee contracts 31 Auditing procedure, Amendment to extensions of 6 Auditing procedure, Extensions of 312, 313, 31 Auditor's opinion on the basis of a restricted examination, 7 The 61, 22 Bond discount and premium 22 Company's accounts, Lifo not all-sufficient way of correcting 23 Consolidated statements 23 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Depreciation allowances 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Financial statements, Wartime problems of 23 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 144 Inventories, Case studies on 31 Inventories in public warehouses, Confirmation of 6 Inventories in wartime, Physical 31 Inventories, Three major problems involved in taking and evaluating 31 Inventory, Earning power valuation of 14 Inventory, Earning power valuation of 14 Inventory taking and evaluating, Accounting problems in 316	Accounting problems—Answers to questions presented by the	276
Accounts receivable, Confirmation of public utility 22 Auditing problems relating to cost-plus-a-fixed-fee contracts 31 Auditing procedure, Amendment to extensions of 6 Auditing procedure, Extensions of 312, 313, 31 Auditor's opinion on the basis of a restricted examination, The 61, 22 Bond discount and premium 22 Company's accounts, Lifo not all-sufficient way of correcting 23 Consolidated statements 23 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in wartime, Physical 31 Inventories, Three major problems involved in taking and evaluating 31 Inventory, Earning power valuation of 14 Inventory taking and evaluating, Accounting problems in 315	Accounting Some problems of last-in first-out	65
Accounts receivable, Confirmation of public utility 22 Auditing problems relating to cost-plus-a-fixed-fee contracts 31 Auditing procedure, Amendment to extensions of 6 Auditing procedure, Extensions of 312, 313, 31 Auditor's opinion on the basis of a restricted examination, The 61, 22 Bond discount and premium 22 Company's accounts, Lifo not all-sufficient way of correcting 23 Consolidated statements 23 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in wartime, Physical 31 Inventories, Three major problems involved in taking and evaluating 31 Inventory, Earning power valuation of 14 Inventory taking and evaluating, Accounting problems in 315	Accounting under cost plus fixed fee contracts	311
Auditing procedure, Extensions of	Accounts receivable, Confirmation of public utility	228
Auditing procedure, Extensions of		
Auditor's opinion on the basis of a restricted examination, The	Auditing procedure, Amendment to extensions of	61
Bond discount and premium 22 Company's accounts, Lifo not all-sufficient way of correcting. 23 Consolidated statements 23 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Depreciation allowances 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Financial statements, Wartime problems of 23 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in public warehouses, Confirmation of 6 Inventories in wartime, Physical 31 Inventories, Three major problems involved in taking and evaluating 34 Inventory, Earning power valuation of 14 Inventory taking and evaluating, Accounting problems in 316		315
Company's accounts, Lifo not all-sufficient way of correcting. 23 Consolidated statements 23 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Depreciation allowances 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Financial statements, Wartime problems of 23 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in public warehouses, Confirmation of 6 Inventories, Three major problems involved in taking and evaluating 31 Inventory, Earning power valuation of 14 Inventory, Earning power valuation of problems in 315 Inventory taking and evaluating, Accounting problems in 315	The	227
Company's accounts, Lifo not all-sufficient way of correcting. 23 Consolidated statements 23 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Depreciation allowances 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Financial statements, Wartime problems of 23 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in public warehouses, Confirmation of 6 Inventories, Three major problems involved in taking and evaluating 314 Inventory, Earning power valuation of 147 Inventory taking and evaluating, Accounting problems in 315		
Consolidated statements 23 Contract termination, Issues and policies of 37 Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Depreciation allowances 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Financial statements, Wartime problems of 23 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in public warehouses, Confirmation of 6 Inventories, Three major problems involved in taking and evaluating 314 Inventory, Earning power valuation of 144 Inventory, Earning power valuation of 144 Inventory taking and evaluating, Accounting problems in 315		
Contract termination, Issues and policies of	Consolidated statements	232
Contracts, Some practical problems and recent developments in costing government 6 Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Depreciation allowances 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Financial statements, Wartime problems of 23 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in public warehouses, Confirmation of 6 Inventories, Three major problems involved in taking and evaluating 31 Inventory, Earning power valuation of 14 Inventory, Earning power valuation of 14 Inventory taking and evaluating, Accounting problems in 315	Contract termination Issues and policies of	373
in costing government Controlled materials plan, The 22 Cost, Observations on 37 Cost-plus contract, Cost analysis of a 14 Depreciation accounting in utilities 37 Depreciation allowances 37 Excess profits tax, Post-war refund of 22 Expense budgeting 14 Financial reports to the O.P.A. 6 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 14 Financial statements, Disclosure of the effect of wartime uncertainties on 31 Financial statements, Wartime problems of 23 Government, Confirmation of receivables from the 31 Income statement to present conditions, Adaptation of the 22 Industrial accounting—plan and control 14 Industry, National policy for 14 Inventories, Case studies on 31 Inventories in public warehouses, Confirmation of 61 Inventories, Three major problems involved in taking and evaluating 314 Inventory, Earning power valuation of 144 Inventory, Earning power valuation of 144 Inventory taking and evaluating, Accounting problems in 315		0.0
Controlled materials plan, The 22 Cost, Observations on 377 Cost-plus contract, Cost analysis of a 144 Depreciation accounting in utilities 377 Depreciation allowances 377 Excess profits tax, Post-war refund of 221 Expense budgeting 144 Financial reports to the O.P.A. 66 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 146 Financial statements, Disclosure of the effect of wartime uncertainties on 311 Financial statements, Wartime problems of 231 Government, Confirmation of receivables from the 311 Income statement to present conditions, Adaptation of the 222 Industrial accounting—plan and control 146 Industry, National policy for 146 Inventories, Case studies on 311 Inventories in public warehouses, Confirmation of 61 Inventories, Three major problems involved in taking and evaluating 314 Inventory, Earning power valuation of 147 Inventory taking and evaluating, Accounting problems in 315	in costing government	60
Cost-plus contract, Cost analysis of a	Controlled materials plan, The	226
Depreciation accounting in utilities		
Depreciation allowances 376 Excess profits tax, Post-war refund of 221 Expense budgeting 144 Financial reports to the O.P.A. 676 Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in 145 Financial statements, Disclosure of the effect of wartime uncertainties on 317 Financial statements, Wartime problems of 237 Government, Confirmation of receivables from the 317 Income statement to present conditions, Adaptation of the 227 Industrial accounting—plan and control 145 Industry, National policy for 146 Inventories, Case studies on 317 Inventories in public warehouses, Confirmation of 67 Inventories, Three major problems involved in taking and evaluating 314 Inventory, Earning power valuation of 147 Inventory taking and evaluating, Accounting problems in 315		
Excess profits tax, Post-war refund of		
Expense budgeting Financial reports to the O.P.A. Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in Financial statements, Disclosure of the effect of wartime uncertainties on Signature of the effect of wartime uncertainties on Government, Confirmation of receivables from the Income statement to present conditions, Adaptation of the 22th Industrial accounting—plan and control Industry, National policy for Inventories, Case studies on Inventories in public warehouses, Confirmation of Inventories, Three major problems involved in taking and evaluating Yearning power valuation of Inventory, Earning power valuation of Inventory taking and evaluating, Accounting problems in 315		
Financial statements, Accounting problems in presentation of a cost-plus-fixed-fee contracts in Financial statements, Disclosure of the effect of wartime uncertainties on Silver of the silve	Expense budgeting	144
a cost-plus-fixed-fee contracts in 149 Financial statements, Disclosure of the effect of wartime uncertainties on 311 Financial statements, Wartime problems of 231 Government, Confirmation of receivables from the 312 Income statement to present conditions, Adaptation of the 221 Industrial accounting—plan and control 144 Industry, National policy for 146 Inventories, Case studies on 311 Inventories in public warehouses, Confirmation of 61 Inventories in wartime, Physical 312 Inventories, Three major problems involved in taking and evaluating 314 Inventory, Earning power valuation of 147 Inventory taking and evaluating, Accounting problems in 315		63
Financial statements, Disclosure of the effect of wartime uncertainties on 311 Financial statements, Wartime problems of 233 Government, Confirmation of receivables from the 315 Income statement to present conditions, Adaptation of the 225 Industrial accounting—plan and control 144 Industry, National policy for 144 Inventories, Case studies on 312 Inventories in public warehouses, Confirmation of 61 Inventories in wartime, Physical 312 Inventories, Three major problems involved in taking and evaluating 314 Inventory, Earning power valuation of 147 Inventory taking and evaluating, Accounting problems in 315		149
Financial statements, Wartime problems of 23: Government, Confirmation of receivables from the 31: Income statement to present conditions, Adaptation of the 22: Industrial accounting—plan and control 14: Industry, National policy for 14: Inventories, Case studies on 31: Inventories in public warehouses, Confirmation of 6: Inventories in wartime, Physical 31: Inventories, Three major problems involved in taking and evaluating 31: Inventory, Earning power valuation of 14: Inventory taking and evaluating, Accounting problems in 315		
Government, Confirmation of receivables from the	certainties on	311
Income statement to present conditions, Adaptation of the	Financial statements, Wartime problems of	231
Industrial accounting—plan and control		
Industry, National policy for		
Inventories, Case studies on	Industrial accounting—plan and control	144
Inventories in public warehouses, Confirmation of		
Inventories, Three major problems involved in taking and evaluating	Inventories in public warehouses, Confirmation of	61
Inventories, Three major problems involved in taking and evaluating	Inventories in wartime, Physical	312
Inventory, Earning power valuation of	Inventories, Three major problems involved in taking and	
Inventory taking and evaluating, Accounting problems in 315		
	Machine capacity, Proposed procedure for determining 1	
Manual payroll system for present-day needs, A 227	Manual navroll system for present-day needs A	227
Municipal auditing, Independent		
1942 Revenue Act-Pension fund contributions and re-negotia-		
tion of contract prices 226	tion of contract prices 2	226
Office forms and their design, Types of	 Office forms and their design, Types of	310
Omce forms and their design, Types or		
1 /1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/	 	

Overhead costs in companies handling both normal and war-	
contracts, The distribution of	
Pension plans	
Post-war period, Proposals for individual firm action in the	63
Priorities	64
Priorities and industry	64
Priorities—The controlled materials plan	377
Procedures, Suggested procedure for the issuance and control	145
Punch-card system of payroll and labor cost accounting	
Ration banking	
Report writing—Suggestions for writing better comments	
Revenue Act, The 1942	
Ruml pay-as-you-go income tax plan, The	
Social security, A plan for	
Solvency, A suggestion for the measurement of	66
Standard costs—Struggles with standards	145
Test checking is enough? How much	147
Unemployment	379
Valuation of inventories	230
Victory tax	
Wage and salary stabilization	374
War contracts, Changes in the federal laws which affect the	000
renegotiation of	
Accounting, New aims in-editorial comment	
Air force officers complete lengthy trip	
Assets and reductions of share capital-1930-39, Revaluations of,	
C. B. Wade	66
Audit working papers, Balance sheet procedure and, E. H. Ambrose	
Auditing and balance sheet procedure, Highlights of, H. C. Dell	
Auditing cash and banking transactions, A. J. Little	
Auditing the non-cash records, H. C. Dixon	
Auditor—A true story	
Auditor, Business interruption insurance and the, P. F. Seymour.	130
Auditors, Some observations on the limits of the functions of,	400
A. Ian Fleming	409
Balance sheet procedure and audit working papers, E. H. Ambrose	102
Balance sheet procedure and addit working papers, E. H. Ambrose Balance sheet procedure, Highlights of auditing and, H. C. Dell'	
Balance Sheets, A Question on	
Banking transactions, Auditing cash and, A. J. Little	
Book Review—(see also "Accounting Literature.")	90
Introduction to Accounting for Students of Economics, C. A.	
Ashley	143
Introduction to Engineering Economy, B. M. Woods and E.	110
Paul DeGarmo	245
Our Critical Wealth in Inventories, Roy A. Foulke	
Wartime Emergency Orders and Administrative Tribunals,	
The Law Society of Upper Canada	382
British government finance, Some notes on, Bryan Pontifex	
British war finance, Further notes on, Bryan Pontifex	
Business interruption insurance and the auditor, P. F. Seymour.	
Canada, Booklet on	443
Canada's oil resources—editorial comment	
Canadian economic development, The significance of metropolitan	
economics in Goorge Morrison	121

VM 40 U

	Capital-1930-39, Revaluations of assets and reductions of share,	
	C. B. Wade	38
	Chartered accountants' club of Ottawa 243, 364,	
	Consumer goods, Subsidies on—editorial comment Control, Some observations on the review of internal check and, H. C. Dell	
	Corporate income by the Dominion government, Taxation of, K.	
	LeM. Carter	
	Corporation taxes. Post-war provincial, Frank S. Capon	
	Cost investigation procedures, General observations concerning, Harry E. Clayton	
	Cost-of-living index (reference to)	143
	Crown munitions companies, Watson Sellar	402
	Depreciation policies of Canadian public corporations, C. B.Wade	434
	Destiny, Molders of a better, Dr. Charles M. A. Stine	5
	Dominion Association of Chartered Accountants, The— Annual meeting	207
	Appointment of secretary-treasurer	
	Examination prize winners	
	Officers and council	72
	K. LeM. Carter	354
	Dominion income tax T.4 returns for 1942, Laurence C. Crawford	235
	Draft, Education and the—editorial comment	176
	Education and the draft—editorial comment	
	Employees' T.4 returns, Ruling on	
	Examinations of the provincial institutes of chartered accountants, Dominion prize winners in the December 1942 (photographs)	
	Excess profits tax—Farmers and—editorial comment	174
	-Inventory reserve, C. B. Wade	
	—Refundable portion of	
	Farmers and excess profits tax—editorial comment Federal affairs—editorial comment	
	Finance, Some notes on British government. Bryan Pontifex	127
	Government spokesmen—editorial comment	
	Great Britain—Some further notes on British government finance,	
	Bryan Pontifex	
	Pontifex	71
	Income and excess profits tax, Refundable portion of, Albert Hattin	490
1	Income tax law (U.S.)—The legal mind at work	
	Income tax—see also "Legal Decisions."	
	Income tax T.4 returns for 1942, Dominion, Laurence C. Crawford Income tax, The changing function of—editorial comment	
	Income War Tax Act—"Relationship" defined	323
	-The Firestone Tire and Rubber Co. Ltd.	
	case	236
	Insurance and the auditor, Business interruption, P. F. Seymour.	130
	Insurance, "Use and Occupancy" and "Profits", S. E. Parker	365
	Internal auditing, Managerial control through	445

Inventories, Wealth and risk in—editorial comment	380
Labour-management committees, Joint, Elleen Mitchell Legal Decisions—	316
Auditors—breach of contractual duty—measure of damages —McBride's Ltd. v. Rooke and Thomas	73
Income on per diem allowance—Maurice Samson v. Minister of National Revenue	325
Income Tax Act (Alta.)—life insurance on company officer— premiums paid by company—re Gillespie	443
Income tax—costs of trade mark litigation—deductibility— Minister of National Revenue v. Kellogg Company of Canada Limited	
Income tax—profits accruing not income earned in British Columbia—whether contract one of "agency" or one of	
"sale"—The Firestone Tire and Rubber Co. Ltd. case Succession duties—direction in will for payment of succession duties out of residuary estate—re Elizabeth Lillian Russell	
in Snowball Estate	74
Legal mind at work, The (reference to)	73 141
Legislation—see "Taxation."	
Metropolitan economics in Canadian economic development, The	
significance of, George Morrison	
Money, Our funny—editorial comment	
National defence tax refunds	446
Obituaries—	
Henry Aitken	
George Percy Blythe	244
George de Hertel Cunningham	
Robert James Dilworth	
William S. Fry	
Thomas Archibald Getty	150
Georges Gonthier	
Reginald Lionel Reddy Hepburn	
Charles Alfred Legendre	445
William Robertson	
John Marne Storey Charles Edgar Walker	
Obscurity? Security or-editorial comment	338
Observations on the review of internal check and control, Some,	
H. C. Dell	
Ontario institute's sixtieth anniversary	320
Ottawa, Chartered accountants' club of	364
Parliament still has its uses—editorial comment	
Personals	
Price ceiling. A year of the	20
Price control, Problems in, C. H. Mitchell	424

Provincial News-	
Alberta 154, 238,	
British Columbia	
Nova Scotia	239
Ontario	324
Prince Edward Island	241
Quebec 75, 241, 370,	386
Saskatchewan	242
Quebec society president's address, Alfred Smibert	370
Refundable tax accounting in United States	142
"Relationship" defined (ruling)	323
Revaluations of assets and reductions of share capital-1930-39,	
C. B. Wade	66
Risk in inventories, Wealth and-editorial comment	
R.A.F., Attached to the, Squadron Leader E. H. Knight	339
Ruml plan, Legislation committee supports	
"Ruml" plan, Some reflections on the, H. H. Nash	99
Ruml plan, The—editorial comment	93
Ruml plan vs. pay-as-you-go—editorial comment	94
Security or obscurity?—editorial comment	228
Staff training	227
Staff training—Auditing cash and banking transactions, A. J.	901
Little	38
-Auditing the non-cash records, H. C. Dixon	
—Balance sheet procedure and audit working papers,	100
E. H. Ambrose	193
-Highlights of auditing and balance sheet pro-	100
cedure, H. C. Dell	281
Students' Department	
Supplementary statements, T.4	
Tax calculations, Some, C. J. Hunter	438
Tax by corporations, Monthly instalment payment of	
Tax T.4 returns for 1942, Dominion income, Laurence C. Crawford	430
Taxation of corporate income by the Dominion government, K.	954
LeM. Carter	900
Training, Staff	207
T.4 returns, Ruling on employers'	
T.4 Supplementary statements	
T.2 questionnaire—editorial comment	
T.2 questionnaire, Meeting on	
United States, Refundable tax accounting in	142
"Use and Occupancy" and "Profits" insurance, S. E. Parker	365
Was france Further notes on British Buren Bentife-	71
War finance, Further notes on British, Bryan Pontifex	
War risk insurance—editorial comment	
Wealth and risk in inventories—editorial comment	
Western wheat co-operatives, Taxation of	
morana papers, Dalance sheet procedure and, E. H. Ambrose	139
Year of the price ceiling, A	20

